

LEGISLATIVE AUDITOR  
STATE OF LOUISIANA



————— LIVINGSTON PARISH CORONER —————

FRAUD AND ABUSE AUDIT  
ISSUED NOVEMBER 3, 2004

**LEGISLATIVE AUDITOR  
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STEVE J. THERIOT, CPA  
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November 3, 2004

**MR. MIKE GRIMMER, PARISH PRESIDENT,  
AND MEMBERS OF THE PARISH COUNCIL**  
Livingston, Louisiana

We have audited certain transactions of the Livingston Parish Coroner's Office. Our audit was conducted in accordance with Title 24 of the Louisiana Revised Statutes. The purpose of our audit was to determine the propriety of certain allegations.

Our audit consisted primarily of inquiries and the examination of selected financial records and other documentation. The scope of our audit was significantly less than that required by *Government Auditing Standards*; therefore, we are not offering an opinion on the Livingston Parish Coroner's Office financial statements nor system of internal control nor assurance of compliance with laws and regulations.

The accompanying report represents our findings and recommendations as well as management's response. Copies of this report have been delivered to the Honorable Scott M. Perrilloux, District Attorney for the Twenty-first Judicial District of Louisiana and others as required by law.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Steve J. Theriot", written over a horizontal line.

Steve J. Theriot, CPA  
Legislative Auditor

GPL:JLM:DGP:dl

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## Coroner Fees

The Livingston Parish Coroner (coroner) is compensated on a salary basis and is therefore not entitled to receive fees as provided by Louisiana law. Mrs. Pat Davidson, the former coroner, collected \$39,655 in fees for services then subsequently deposited these public funds into her personal bank account rather than the coroner's office account. Mrs. Davidson also deposited \$9,000 in autopsy fees due to the Livingston Parish Council (Council) into her personal account and failed to remit those fees to the Council.

## Fees for Services

Coroners are compensated by either fees or salary. Louisiana Revised Statute (R.S.) 33:1556(A)<sup>1</sup> provides that coroners shall receive fees for viewing the body, investigations including necessary papers and reports, performing autopsies, attending or testifying in any court case about matters arising from his/her official duties, and issuing papers in interdiction cases or commitment of mental or incompetent people. In addition, as provided by R.S. 33:1556(A), the parish governing authority is obligated to pay necessary and unavoidable operational expenses of the coroner's office.

Fee based coroners use the fees collected to satisfy the ordinary business expenses of their office not paid by the governing authority. The remainder is compensation for the coroner's services.

Salaried coroners receive a set salary. Fees for the services of the office are collected then deposited into a public account. The fees are used to pay the operating expenses of the office not paid by the governing authority. Any excess remains the property of the public office.

As affirmed by the Attorney General,<sup>2</sup> the provisions of R.S. 33:1556(A) apply only to fee based coroners; therefore, salaried coroners are not entitled to receive any fees covered under this subsection. However, salaried coroners may receive fees that are allowed under provisions of law other than R.S. 33:1556(A). For instance, the coroner is allowed a fee when acting as an expert witness.<sup>3</sup>

Mrs. Davidson was elected coroner in November 1999 and took office early (January 6, 2000) in response to Mr. Keith Mack's resignation on December 31, 1999. Historically, the Livingston Parish Coroner has been paid on a fee basis. Mrs. Davidson's compensation was originally fee

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<sup>1</sup> R.S. 33:1556 provides, in part, that coroners on a fee basis shall receive fees for (1) every investigation, including necessary papers and reports, (2) viewing bodies, (3) the performance of an autopsy, (4) attendance or testimony in any case in court in matters arising from his official duties, and (5) papers issued in each interdiction case or commitment of mental or incompetent case.

<sup>2</sup> Attorney General Opinion 95-111 provides, in part, that fees in R.S. 33:1556 shall only apply to coroners on a fee basis and that salaried coroners cannot receive the fees.

Attorney General Opinion 95-112 reaffirms that a salaried coroner may not receive the fees established in R.S. 33:1556(A). Attorney General Opinion 04-0134 provides, in part, that salaried coroners are excluded from the application R.S. 33:1556(A) only.

<sup>3</sup> R.S. 33:1561 provides, in part, that any coroner, deputy coroner, or assistant coroner called as an expert witness in a professional capacity shall testify and shall be paid the expert fee not to exceed the accepted standard in his field of expertise.

based; however, shortly after taking office, her compensation arrangement was changed to salary based.

On April 13, 2000, the Council passed an ordinance to pay Mrs. Davidson a \$52,000 per year salary “in lieu of the payment of fees for services.”<sup>4</sup> The ordinance makes no exception for fees paid by municipalities.

On April 29, 2000, Mrs. Davidson attended a coroner’s training seminar for new coroners sponsored by the Louisiana State Coroner’s Association (LSCA). The training included a class on coroner’s law taught by Mr. William “Chuck” Credo (former LSCA lawyer) and the statute governing fees for coroner’s services was reviewed. This review specifically included discussion of fees salary based coroners are not entitled to receive. Those fees include:

- (1) viewing the body;
- (2) investigations, including necessary papers and reports;
- (3) performing an autopsy;
- (4) attending or testifying in any court case about matters arising from his/her official duties; and
- (5) issuing papers in interdiction cases or commitment of mental or incompetent people.

From April 2000 through May 2004, a total of \$39,655 in fees for services were collected and improperly deposited into Mrs. Pat Davidson’s personal account, Patricia Davidson DBA Livingston Parish Coroner. These fees should have been forwarded to the Council. As a salary based coroner, Mrs. Davidson was not entitled to these fees and should have remitted them to the Council to be properly deposited into a public account. The account was used for personal expenses such as clothing, child activities, groceries, and obtaining cash. Mrs. Davidson also used this account to pay for contract labor and office supplies for which she was reimbursed by the Council.

### **Autopsy Fees**

Before April 2000, autopsies conducted in Livingston Parish were performed by various pathologists and paid for by the Council. Municipalities reimbursed the Council for autopsies performed on people who died within that municipality.

On April 13, 2000, the Council passed a resolution to initiate a \$50,000 per year contract with Dr. J. Fraser Mackenzie to perform all autopsies. Under this agreement, municipalities reimbursed the Council \$750 for each autopsy performed by Dr. Mackenzie or paid a pathologist directly if Dr. Mackenzie was not used.

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<sup>4</sup> Livingston Parish Ordinance 000-165 provides in part that the Council will pay Coroner Pat Davidson an annual salary of fifty-two thousand dollars including retirement, health insurance and worker’s compensation in lieu of payment of fees for services.

During the period September 14, 2000, through March 5, 2004, Mrs. Davidson received 16 checks totaling \$14,054 from municipalities for autopsies and subsequently deposited them into her personal bank account. Mrs. Davidson remitted \$5,054 to the Council and kept the remaining \$9,000 for personal use. In two instances, Mrs. Davidson received a check for multiple autopsies and remitted only one autopsy fee to the Council.

Over a four-year period, Mrs. Davidson converted \$48,655 in public funds including \$39,655 in service fees and \$9,000 in autopsy fees to personal use. On October 5, 2004, Mrs. Davidson reimbursed the parish \$9,000 for autopsy fees not remitted.

### **Cremations**

The Council provides for the cremation of deceased paupers within the parish. In these instances, the Council pays the cremation fee and, as a practice, charges the family members or friends who take custody of the remains. On January 30, 2004, Mrs. Davidson accepted and deposited a \$1,437 check for the cremated remains of a pauper. Mrs. Davidson reimbursed \$37 to Seale Funeral Home for five death certificates. On March 21, 2004, after her term in office had expired, Mrs. Davidson reimbursed the Council \$502 for the cremation. Mrs. Davidson stated that she charged an extra \$798 for the remains because Seale Funeral Home would have charged the public \$1,300 for a cremation at that time. She also stated that the other \$100 was a miscalculation on her part. Mrs. Davidson kept the remaining \$898 personally ( $\$37 + \$502 + 898 = \$1,437$ ).

This information has been provided to the District Attorney for the Twenty-first Judicial District of Louisiana and others as required by law. The actual determination as to whether an individual is subject to formal charge is at the discretion of the district attorney.<sup>5</sup>

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<sup>5</sup> **R.S. 14:67** provides, in part, that theft is the misappropriation or taking of anything of value which belongs to another, either without the consent of the other to the misappropriation or taking, or by means of fraudulent conduct, practices, or representations.

**R.S. 14:134** provides, in part, that malfeasance in office is committed when any public officer or public employee shall (1) intentionally refuse or fail to perform any duty lawfully required of him, as such officer or employee; (2) intentionally perform any such duty in an unlawful manner; or (3) knowingly permit any other public officer or public employee, under his authority, to intentionally refuse or fail to perform any duty lawfully required of him or to perform any such duty in an unlawful manner.



The Council should exercise greater control and supervision over the coroner's billing process. The Council should also:

- (1) review all statutes relating to coroners to ensure that the Livingston Parish Coroner is operating within the provisions set by law;
- (2) adopt formal policies and procedures to ensure fees for services and autopsies are remitted to the Council;
- (3) perform periodic financial audits of the operations of the coroner; and
- (4) seek restitution of all funds not remitted to the Council.



The Livingston Parish Council (Council) is a political subdivision of the State of Louisiana that operates under the Home Rule Charter form of government. Livingston Parish's 91,814 residents are governed by a parish council consisting of a parish president and nine council members. This Council enacts ordinances, sets policies, and establishes programs within the parish. Article 5 Section 29 of the Louisiana constitution establishes the Livingston Parish Coroner as part of the council. The coroner is elected to a four-year term of office.

The Legislative Auditor received allegations of possible commingling of public and private monies. The procedures performed during this audit consisted of:

- (1) interviewing employees of the Council;
- (2) examining selected records of the coroner's office and Council;
- (3) performing observations and analytical tests; and
- (4) reviewing applicable Louisiana laws.









# LIVINGSTON PARISH

## Office of the President

*An Equal Opportunity Employer*

**MIKE GRIMMER**  
Parish President

**TRACIE EISWORTH**  
Director of Finance

**WAYNE MARTIN**  
Director DPW

October 5, 2004

Mr. Steve Theriot, CPA  
State Legislative Auditor  
Office of the Legislative Auditor  
State of Louisiana  
P.O. Box 94397  
Baton Rouge, LA. 70804-9397

Attention: John L. Morehead, CPA

Dear Mr. Theriot:

We are in receipt of the Letter Dated September 24, 2004 regarding the Livingston Parish Coroner's Office and offer the following response.

The current administration was not in office during the time frame covered in your report. We are not in a position to respond to your factual findings. We do, however concur with your recommendations.

Specifically, the administration is in the process of requesting legal counsel to review all statutes regulating coroners to ensure that the present Livingston Parish Coroner is operating within the provisions set forth by the Legislature.

We intend to adopt formal policies and procedures to ensure fees for services and autopsies are remitted to the council. A copy of these policies and procedures will be forth coming to your office as soon as the Parish Council and Administration have time to draft said policies and procedures and implement them. Any assistance with the specifics of such from your office would be greatly appreciated.

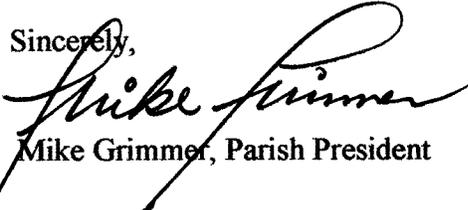
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Lastly, we are informed that Ms. Davidson has acknowledged an oversight in reimbursement of twelve municipal autopsies. It is my understanding that Ms. Davidson has already offered to reimburse the Parish those funds. The administration will seek advice from the appropriate legal council regarding the entitlement to other funds addressed in your report.

Thank you for all your assistance and the professionalism of your staff in the manner that they conducted this review. If you need any further assistance or can offer any further guidance in this or any other matter please don't hesitate to write or call.

Sincerely,



Mike Grimmer, Parish President